



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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**DARLENE GREEN**  
Comptroller

**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

*Internal Audit Section*

December 29, 2010

Roderick Jones, Executive Director  
Grace Hill Settlement House  
2600 Hadley  
St. Louis, MO 63106

RE: Homelessness Prevention and Rapid Re-Housing Program (HPRP)  
(Project #2010-HOM15)

Dear Mr. Jones:

Enclosed is a report of our fiscal monitoring review of Grace Hill Settlement House, a not-for-profit Organization, HPRP, for the period July 29, 2009 through March 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Grace Hill Settlement House. Fieldwork was completed on July 16, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Human Service (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Walter Danneman, Accounting Coordinator, DHS  
Antoinette Triplett, Program Manager II, DHS



# CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICE (DHS)  
HOMELESSNESS PREVENTION AND RAPID RE-HOUSING  
PROGRAM (HPRP)**

**GRACE HILL SETTLEMENT HOUSE  
CONTRACT #60499  
CFDA #14.257**

**FISCAL MONITORING REVIEW**

**JULY 29, 2009 THROUGH MARCH 31, 2010**

**PROJECT #2010-HOM15**

**DATE ISSUED: DECEMBER 29, 2010**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICE (DHS)  
HOMELESSNESS PREVENTION AND RAPID RE-HOUSING PROGRAM  
(HPRP)  
GRACE HILL SETTLEMENT HOUSE  
FISCAL MONITORING REVIEW  
JULY 29, 2009 THROUGH MARCH 31, 2010**

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## **INTRODUCTION**

### **Background**

**Contract Name:** Grace Hill Settlement House

**Contract Number:** 60499

**CFDA Number:** 14.257

**Contract Period:** July 29, 2009 through March 31, 2010

**Contract Amount:** \$1,335,000

The contract provided Homelessness Prevention and Rapid Re-Housing Program (HPRP) funds to the Grace Hill Settlement House (Agency) to provide economic stability to distressed neighborhoods in the City of St. Louis. Services provided are financial assistance to the following activities, short-term rental assistance, medium-term rental assistance, security deposits, utility deposits, utility payments, moving cost assistance and motel and hotel vouchers.

### **Purpose**

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period July 29, 2009 through March 31, 2010, and make recommendations for improvements as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on July 16, 2010.

### **Exit Conference**

There were no current observations; therefore, an exit conference was not considered necessary.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

### **Status of Prior Observations**

This is the first time the Agency received this grant, therefore, there is no previous fiscal monitoring report.

### **A-133 Status**

The Agency was required to have an A-133 Audit for its year ending December 31, 2008, because it expended over \$500,000 in federal awards.

The report was dated June 24, 2009 and rendered an unqualified opinion on the general-purpose financial statements. There were material weaknesses, but no significant deficiencies identified. The report rendered a qualified opinion on the report on major federal award programs. There were no material weaknesses; however, there were significant deficiencies identified. There were findings required to be reported in accordance with OMB Circular A-133; however, the findings did not correspond to the grant passed through the City of St. Louis.

The Agency did not qualify as a low-risk auditee.

### **Summary of Current Observations**

There were no current observations.